

**CHAPTER 1232****STATE COST PER PUPIL INCREASE***S.F. 2146*

**AN ACT** to increase the state cost per pupil by six dollars for the school year beginning July 1, 1982, taking effect upon publication.

*Be It Enacted by the General Assembly of the State of Iowa:*

Section 1. Section 442.8, unnumbered paragraph 2, Code 1981, is amended to read as follows:

However, for the budget years beginning July 1, 1980, July 1, 1982, and July 1, 1983, the state cost per pupil shall equal the base year's state cost per pupil plus the allowable growth for the budget year plus an adjustment to the state cost per pupil. For the budget years beginning July 1, 1980, July 1, 1982, and July 1, 1983, the adjustment to the state cost per pupil is twenty dollars per pupil, ~~seven~~ thirteen dollars per pupil, and eight dollars per pupil, respectively.

Sec. 2. This Act, being deemed of immediate importance, takes effect from and after its publication in the Grinnell Herald-Register, a newspaper published in Grinnell, Iowa, and in The Sioux County Index-Reporter, a newspaper published in Hull, Iowa.

Approved May 17, 1982

I hereby certify that the foregoing Act, Senate File 2146 was published in the Grinnell Herald-Register, Grinnell, Iowa on May 24, 1982 and in The Sioux County Index-Reporter, Hull, Iowa on May 26, 1982.

MARY JANE ODELL, *Secretary of State*

**CHAPTER 1233****SCHOOL DISTRICTS BUDGET GUARANTEE***S.F. 2302*

**AN ACT** to continue the one hundred percent budget guarantee of school districts for the school year commencing July 1, 1983.

*Be It Enacted by the General Assembly of the State of Iowa:*

Section 1. Section 442.4, subsection 4, Code 1981, as amended by Acts of the Sixty-ninth General Assembly, 1981 Session, chapter 94, section 4, is amended to read as follows:

4. For the school years beginning July 1, 1980, July 1, 1981, and July 1, 1982, and July 1, 1983 only, if an amount equal to the district cost per pupil for the budget year minus the amount included in the district cost per pupil for the budget year to compensate for the cost of special education support services for a school district times the budget enrollment of the school district for the budget year is less than one hundred four percent for the budget school year beginning July 1, 1980, one hundred three percent for the budget school year beginning July 1, 1981, and one hundred percent for the budget school year years beginning July 1, 1982 and July 1, 1983, times an amount equal to the district cost per pupil for the base year minus the amount included in the district cost per pupil for the base year to compensate for the cost of special education support services for a school district times the adjusted enrollment of the school district for the base year beginning July 1, 1979 or times the budget enrollment of the school district for the base year beginning July 1, 1980 or ~~July 1, 1981~~ thereafter, the state comptroller shall increase the budget enrollment for the school district for the budget year to a number which will provide that one hundred four percent amount for the budget school year beginning July 1, 1980, that one hundred three percent amount for the budget school year beginning July 1, 1981, and that one hundred percent amount for the budget school year years beginning July 1, 1982 and July 1, 1983.

Approved May 17, 1982

---

## CHAPTER 1234

### CORPORATE TAX APPORTIONMENT OF BUSINESS INCOME

*S.F. 2293*

**AN ACT** relating to the apportionment of business income for corporate income tax purposes.

*Be It Enacted by the General Assembly of the State of Iowa:*

Section 1. Section 422.33, subsection 1, paragraph b, Code 1981, as amended by Acts of the Sixty-ninth General Assembly, 1981 Session, chapter 135, section 2, is amended by inserting after subparagraph (4) the following new subparagraph and renumbering the remaining subparagraph:

**NEW SUBPARAGRAPH.** (5) Where income consists of more than one class of income as provided in subparagraphs (1) through (4) of this paragraph, it shall be reasonably apportioned by the business activity ratio provided in rules adopted by the director.

Approved May 14, 1982